Eastern Region, 900 North Skyline Drive, Suite A . Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

> C. L. "BUTCH" OTTER Governor GARY SPACKMAN **Interim Director**

February 10, 2011

Steve Hebdon 190 N Meadowview Dr Arimo ID 83214

Water District 29

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statue, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

## Page 2

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as week as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M Dunn Sr. Water Right Agent

Enclosure

DMD:sc

Eastern Region, 900 North Skyline Drive, Suite A · Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

> C. L. "BUTCH" OTTER Governor GARY SPACKMAN **Interim Director**

February 10, 2011

Wayne Avery PO Box 182 Lava Hot Springs ID 83246

WATER DISTRICT #29

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M. Dunn Senior Water Right Agent

DMD:sc

Enclosures

## WATERMASTER'S REPORT

RECEIVED

FEB 1 0 2011

Department of Water Resources Eastern Region

		1	Lastetti Heyioti
From ( Writ )	<u>_</u>	To October 31	
•		<del>_</del>	
			-
Water District No. 29			
Name of Watermaster	Heldon	· )	
			1) 1- 92711
P.O. Address 190 N. Meadour	THELP W.	in. Misson Cr	evaru) obser
STATE OF IDAHO }	FIDAVIT OF V	VATERMASTER	
1 00			•
COUNTY OF Barnick ) SS.			
Atrian Milaton	· Luine fine	duly sworn, deposes and says that he	is Wetermouter of Weter
		1.4	Ł
District , having	been lawfully ap	pointed by <u>Lahre</u> Apa	Director,
idaho Department of Water Resources, and that t	he volumes of v	vater, as stated in this report and pror	ated by him to the water
right holders of the district are correct.			
		Street Al	elson
	. 1	(Deputy) Watermas	ter District No
Subscribed and sworn to before me, this	day of Ste	truary 19	
OTAR		Decky Do	renser
72		Notary I	Public // / / / / / /
(SEAL)		My Commission expire	es 11/4/2014
The state of the s			,
And the Area of Calebratic Balletin		Boise, Idaho,	
	// ,		
I HEREBY CERTIFY, that Slave He	den	was lawfully appoir	nted by me as Water Master
of Water District No. 29, and that the	he information c	ontained in this report, as herein swor	n to, is, to the best of my
knowledge and belief, correct.	·		
		Marie Vohan bom am	
		Director, Department	of Water Resources

	WATER RIGHT OWNER WATER RIGHT IDENT I		DIVERSION NAME / REMARKS	
	1 Allen, Jeff	66	Lewis Goodenough	
	Alley, Iris	152A-!52B	Fish Creek	
, ,	Andrus, Bros.	10327-10329-107B-10330 13231-13232-10331	Toponce Creek	
	4 Andrus, Bros.	187-188-191-193	East Bob Smith	
	Archer, Frank	lll-Toponce, 26-River	Toponce and River	
	Askew, Jeff	70	Whitworth Spring	
,	Archibald, Tom	172-173	Dempsey Creek	
:	Avery, Russell	63	River	
9	Avery, Leland	13131	Dempsey Creek	
10	Baker, Rex	165	Dempsey Creek	
13	Banks, Erma	948-69-10-13-15-18	ToponceCreek-River-Hibner Springs	
12	Beebee, G.	13209	Dempsey Creek	
13	Bollinger, Dean	64A	Lewis Goodenough	
14	Buss, J&T	13322	Dempsey Creek	
15	Caldwell, Darwin	13361	Toponce Creek	
16	Cammack, Reed	61B	Hail Harkness Ditch	
17	Casperson, Brett	13228	Dempsey Creek	
.18	Chambers, Mike	86-107A-12863-12964-1324		
19	Offestellield Califial Co.	71	24 Mile Reservoir	
20	Christensen, Allen Arkansas Ranch	11745 4-6-7-203-216-11743	West Bob Smith	
21	Christiansen, Ellis	44	River	
22	City of Lava	117	Fish Creek	
23	City of McCammon	224-57-58	Crystal Springs	
24	Crandall, Craig	20-22-23-25-27-28	River	
25	Crandall, Craig	112-113A-114A	Toponce Creek	
26	Crandall, Craig	75-76-78A-10175	24 Mile Creek	
27	Crump, Nyle	72C	24 Mile Creek	
28	Coxy Don	62	Hail Harkness Ditch	
29	Banhan, Ray	04272	Railroad Springs	
30	Davids Joel Estate	74	24 Mile Creek	

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	Total Delivery	Purposed <del>Total Cost</del>	Adopted Budget	
	~~~	40		
2	m	40		
3	49	154		
4	255	268		
5	min	20		
6		40		
7	mi	40		
8		40		
9		40		
10		40		
. 11	140	147		
12	-rin	20		
13	78	82		
14	min	20		·
15	38	92		
16	250	263		
17	مستدمون	40		
18	- Annual	40		
19	175	184		
20	Win	20 40 40		
21	Min	40		
22	Win Win	40		·
23	180	189	<u> </u>	
24 .	130	137	-	
25	- VV	40		
26	Marine	40		<u></u>
27	Mit	10 40	i	
28	180 130 min min		,	
29	62	65	,	
30	62 68	71		
Total	15.75	2314		

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WATER RIGHT OWNER		IDWR' WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
	Davids, Paul	72D	24 Mile Creek
	2 Davids, Wal J. TROY	72A-226	24 Mile Creek
	3 Dempsey Irrigation co.	36-37	River :
	Davis, Richard	65A	Lewis Goodenough
	5 Equidior, Domingo	138	Pebble Creek
	6 Egley, Barry	142	Fish Creek
	7 Fagnant, Gene	183-184-13310	Dempsey Creek
	Fish Creek Irrigation Co.	147	Dempsey Canal and Fish Creek
	Frank, Norman	11-94	Toponce Creek and River
1	Gillman, Gordon	156A	East Creek Dempsey
1	Gunter, Russell	7 Decrees	West Bob Smith
13	2 Ashrolason Giana DAY	7 Degrees	West Bob Smith
13	Hall, Max	207A-214A-215A 10776A-10774A	West Bob Smith
14	Harris, DeWayne	141	Harness Creek
15	Harris, Guy		
16	Harris, Jeff	7 Decrees	West Bob Smith
17	Cutler Ditch	54-41-12053	River
18	Hardcastle, Leon	54A	Cutler Ditch-Arimo-McCammon
19	Hatch, Jason	10215	Toponce Creek
20	Hatch, Jerry	100	Toponce Creek
21	Holsten, Mike	130	Pebble Creek
22	Holbrook, Joseph	94-12B	Toponce Creek-River
23	Mahn, Bob	-	Hail Harkness Ditch
24	Hull, Roland	132-2036-2102	Pebble Creek
25	Irick, Lola	43	River
26 27	Johnson, Albert	10260	KING CREEK
27	Labrouche, Reny	126	King Creek
28	Kevan, Barbara	35	River
29	Knowles, Ken	2112	West Bob Smith
30		13222-10124-10125 114-10121-10122-10123	Toponce Creek

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	Total Delivery	Purposed <del>Total Cost</del>	Adopted Budget			
$\bigcirc_1$	min	20				
2	min	40				
3	976	1027				
4	Minima	40				
5	min	40				
6	When	40				
7	War	40		,		
. 8	403	423		·		
9	1/0	116				·
10	Min	40				
11	min	20				
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14	38 Min	40				
( <sub>15</sub>	Wining	40	<u> </u>			
16	and the same and the	. 40				
17	66	69			-	
18	lo le	40			. <u>.                                   </u>	
19	106	69			·	
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. 24	The second second	40	3°-4			
25	Mercan	40		777:31	11/01/	
26	Mary Same	40			1.7	
. 27	. 56	59		, रहुए	*	·
( ) 28	Marian	40				
29	29	40				
30	1356	1424				₩
Total	3071	4027				

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
	1 Koester, Farms	139-11523	Fish Creek
;	Landcaster, David	54A	Cutler Ditch
,	Larsen, Bob	65B	Lewis Goodenough
•	Fields, Monte Kurt Turner	13337 Pois	Hail Harkness Ditch
:	Lava Irigation Co.	47A-48-4467	River
(	Lewis, Randy	67	Lewis Goodenough
7	Losee, David	157A	Dempsey Creek
8	Madsen, Mark	7 Decrees	West Bob Smith
9	Maccraken, John	13502	Dempsey Creek
10	Marley Trust	114	Hail Harkness Ditch
11	McCammon Ditch Co.	57-58	River
12	Morris, Herbert	113 .	Fish Creek
13	Parker, Stephen	59	Hail Harkness Ditch
14	Perkins, Glen	148	Fish Creek-West Creek Dempsey
15	Perkins, Rondo	121-122-123-124-125-10320	Toponce Creek
16	Perkins, Rondo	14-16-17-19-21-24	River
17	Perkins, Wayne	92A-93A-94A-10248	Toponce Creek
18	Peterson, Jack	68	Railroad Springs
19	Phillips, Carl	30-31	River
20	Portneuf Irrigation Co.	51	River
21	Portnef-MarshValley Canal	52-13318-4060	River-Stored Water
22	Potter, Fawn	146	Fish Creek
23	Price, Ron	12021	Dempsey Creek
24	Priestly, Rose	195C "	Harkness Creek
25	Rindusbaker, Layne Josephs	73A	24 Mile Creek
26	Roberts, Afton	182B	Dempsey Creek
27	Rowsell, Bruce	13331	Dempsey Creek
28	Rowsell, Shirley	158C	Dempsey Creek
29	Rush, Evelee Hill	150	Fish Creek
30	Smith, Allan	127-128	King Creek

	Total Delivery	Purposed <del>Total Cost</del>	Adopted Budget	
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2	Min	20		
3	minsel	40		
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5	62 Min- Min- Min- Min- Mo3	633		
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10	Whin Min	40		
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12	min	40		
13	mi	40		
14	min min	40		
15	421	442		
16	408	428		
17	min	40		
18	min	40		
19	135	142		
20	4,947	5194		
21	11,765	12353		
22	min	40		
23	min	40		
24	min	40		
25	66	69		<u> </u>
26	min	20		
27	mi	40		
( ) 28	min	40		
29	min	40		
30	min	40		
Total	24518	26503		

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
i	Smith, Barbara	2044E	Lewis Goodenough
-2	Smith, Earl	182A	Dempsey Creek
3	Stathis, John	65	River
4	Stewart, Lynn	7 Decrees	West Bob Smith
5	Symons, Lynden	32-13279	River
6	Taylor, Mae	2047	Pebble Creek
7	Thunder Canyon Golf Course	170-171-12064	Dempsey Creek
8	Tillotson, Kit	159-158	Dempsey Creek
9	1) Dumucha, John	Bought property from Kit	Dempsey Creek
10	2) Boe, Rodger	Bought property from Kit	Dempsey Creek
11	3) Wall, David	Rought property from Kit	Dempsey Creek
12	Tillotson, Ronnie	164-13132-158A-158E-178B	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
13	Toponce Canal Co.	103-104-105-106	Toponce Creek
14	Killinger, Ralph -	73C	24 Mile Creek
15	Hatch, Gary	73В	24 Mile Creek
16	Union Pacific Railroad Co.	68	Railroad Springs
17	Wellard, Gerri	185B	Dempsey Creek
18	White, Reed Alta Research	185A	Dempsey Creek
19	Williams, Justin	72B-225	24 Mile Creek-Joe Willey
20	Wilson, Jesse	160A	Dempsey Creek
21	Wistisen, Stan (Holbrook)	131-2048	Pebble Creek
22	Locky Richard	195Е-195Н	Harkness Creek
23	Ure, Harold 5018	195G	Harkness Creek
24	Worley, Boyde	64B	Lewis Goodenough
25	McLaughlin, L.	13208	Dempsey Creek
26	Frandsen, Deanna	158F-159B.	Dempsey Creek
27	Tews, Jerry Q	62	Hail Harkness Ditch
28	1) Anderson Gary	Bought property from Tev	s Hail Harkness Ditch
29	2) Christiansen, Chris	Bought property from Tews	Hail Harkness Ditch
30	Topaz Irrigation Co.	36-37 River 180 Dempsey Creek	River and Dempsey Creek

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	Total Delivery	Purposed Total Cost	Adopted Budget		
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11	WL-	40			
12	2xmin	80			·
13		247		<u> </u>	
14	68	71	·		
15	62	65			
16	Whomas	40.			
17	min	20	<u></u>		
18	min	20	·		
19	Sadria	40			
20	mui	40			
21	82	86			
22	min	40			<u> </u>
23	min	40		7	77
24	mi	40			
25	min	20			
26	min	40			
27			·		
( ) 28	min	20			
29				,	
30	611	642			
Total	1521	2062			

**IDWR** WATER RIGHT OWNER WATER RIGHT **DIVERSION NAME / REMARKS** IDENT No. <u>Indian Falls Water Users</u> 46-12078-12079 River Marsh Valley Hydro Downey-Arimo-McCammon PO BOX 27741 560 Woh84127-07 **t**-.. 

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	Total Delivery	Purposed <del>Jotal Cost</del>	Adopted Budget	5
	min	40	·	
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25	· · · · · · · · · · · · · · · · · · ·		3-26503	· ·
26			4- 2062	
27			5- 360	
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30				
Total		360		